

Exhibit A

June 22, 2017

Invoice 32036217
Tax ID 41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Summary

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational
Services, Inc.
Matter Pension Plan Administration
FaegreBD File 511089.000003

For professional services rendered and disbursements incurred through June 22, 2017

Services	12,460.00
Invoice Total	\$ 12,460.00

Due and Payable Upon Receipt
Thank You

June 22, 2017

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 Tax ID 41-0244008

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Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter Pension Plan Administration
FaegreBD File 511089.000003

For professional services rendered and disbursements incurred through June 22, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
05/01/17	G.L. Skolnik	0.30	201.00	Correspond with D. Harman, B. Fletcher and D. Caruso regarding investment policy statement and teleconference to discuss investment recommendations
05/01/17	G. Widmer	1.70	646.00	Draft forms for IRS determination letter submission
05/02/17	G.L. Skolnik	0.20	134.00	Teleconference with G. Widmer regarding pension plan application for determination
05/02/17	G.L. Skolnik	0.10	67.00	Review correspondence from C. Herald regarding pending QDROs under pension plan
05/02/17	G. Widmer	0.90	342.00	Revise forms for IRS determination request
05/03/17	G.L. Skolnik	0.60	402.00	Teleconference with D. Harmon and D. Caruso to discuss ProCourse investment recommendations implementation steps and adoption of investment policy statement
05/03/17	G.L. Skolnik	0.20	134.00	Retrieve and transmit to G. Widmer plan documents needed for Form 5310 filing
05/04/17	G.L. Skolnik	0.50	335.00	Draft written action adopting investment policy statement for Pension Plan and transmit same to D. Caruso with comments
05/05/17	G. Widmer	0.40	152.00	Review and send draft determination submission to G. Skolnik
05/08/17	D.L. Hinshaw	1.30	715.00	Review records regarding missing spouse of participant in pension plan to determine requirements for spousal consent
05/08/17	G.L. Skolnik	1.00	670.00	Correspond with A. Hart and review ESI Pension Plan's disability retirement provisions

Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
June 22, 2017
Page 2

Faegre Baker Daniels LLP
Invoice 32036217

Date	Name	Hours	\$ Value	Description
05/08/17	G.L. Skolnik	0.30	201.00	Review D. Hinshaw's summary of research regarding documentation required to substantiate participant's claim that spouse cannot be located
05/10/17	G.L. Skolnik	0.30	201.00	Finish drafting written action adopting investment policy statement (IPS) and transmit written action and IPS to D. Caruso
05/10/17	G.L. Skolnik	0.10	67.00	Correspond with C. Gerace of JP Morgan regarding status of agreements for Titan platform transition
05/11/17	G.L. Skolnik	0.10	67.00	Prepare for status conference on pension plan termination
05/11/17	G.L. Skolnik	0.70	469.00	Teleconference with A. Hart, B. Fletcher, N. Balassi and S. Niemeyer regarding status of plan termination
05/12/17	G.L. Skolnik	0.20	134.00	Correspond with B. Fletcher and D. Caruso regarding responding to participant inquiries about disability retirement distributions
05/12/17	G.L. Skolnik	0.20	134.00	Review revised provisions of JP Morgan Benefit Paying Agent Agreement and correspond with D. Caruso regarding same
05/15/17	D.L. Hinshaw	0.30	165.00	Telephone call with G. Widmer and G. Skolnik to discuss issues related to Form 5310 application for IRS determination on termination
05/15/17	G.L. Skolnik	0.40	268.00	Teleconference with G. Widmer and D. Hinshaw regarding Pension Plan Form 5310 and attachments
05/15/17	G.L. Skolnik	0.40	268.00	Review updated agreements and correspond with D. Caruso and B. Fletcher regarding finalizing JP Morgan agreements
05/15/17	G.L. Skolnik	0.80	536.00	Complete review of draft Forms 5310 and 2848
05/15/17	G.L. Skolnik	0.60	402.00	Review ESI Pension Plan files relating to Normal Retirement Age (determination that it is typical for the industry)
05/15/17	G. Widmer	0.30	114.00	Revise attachment to Form 5310 for pension plan determination letter submission
05/15/17	G. Widmer	0.40	152.00	Confer with G. Skolnik and D. Hinshaw regarding determination letter request
05/16/17	G.L. Skolnik	0.20	134.00	Review draft language for 5310 attachment (regarding normal retirement age) and correspond with G. Widmer regarding same
05/16/17	G.L. Skolnik	0.10	67.00	Review proposed Investment Management Agreement with Winthrop Capital Management for ESI Pension Plan
05/16/17	G. Widmer	1.00	380.00	Revise determination letter submission and send to D. Caruso
05/17/17	G.L. Skolnik	0.90	603.00	Correspond with D. Hinshaw, G. Widmer and A. Hart regarding Form 5310 filing
05/17/17	G.L. Skolnik	0.50	335.00	Review ERISA bond application and respond to D. Caruso's questions regarding same
05/17/17	G. Widmer	0.20	76.00	Correspond with G. Skolnik and A. Hart regarding determination letter forms
05/18/17	G.L. Skolnik	0.20	134.00	Correspond with G. Widmer, B. Fletcher, A. Hart and D. Caruso regarding Form 5310 filing and regarding 2016 Form 5500

Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
June 22, 2017
Page 3

Faegre Baker Daniels LLP
Invoice 32036217

Date	Name	Hours	\$ Value	Description
05/18/17	G.L. Skolnik	0.40	268.00	Review proposed Investment and Management Agreement with Winthrop Capital
05/18/17	G. Widmer	0.50	190.00	Review and compile determination letter submission
05/19/17	G.L. Skolnik	0.10	67.00	Correspond with M. Baird of PBGC and S. Nguyen of DOL regarding Form 5310 submission filed with IRS today
05/19/17	G.L. Skolnik	1.10	737.00	Finish review of Winthrop Capital Management Investment Management Agreement
05/19/17	G. Widmer	0.20	76.00	Sign and file request for IRS determination letter
05/24/17	G.L. Skolnik	0.30	201.00	Review changes to Benefit Paying Agency Agreement and correspond with D. Caruso regarding same
05/25/17	G.L. Skolnik	0.50	335.00	Status call regarding ESI Pension Plan termination
05/25/17	G. Widmer	0.50	190.00	Attend status call regarding termination of ESI Pension Plan
05/31/17	D.L. Hinshaw	0.50	275.00	Review records to determine current summary plan description and summary of material modifications
05/31/17	G.L. Skolnik	0.10	67.00	Correspond with D. Hinshaw and G. Widmer on pension plan SPD/SMM issues and follow up correspondence with D. Caruso regarding same
05/31/17	G.L. Skolnik	0.60	402.00	Correspond with D. Caruso requesting authorization to restate ESI Pension Plan SPD
05/31/17	G. Widmer	0.20	76.00	Gather historical pension plan SPD and SMMs for response to employee request for documents
06/15/17	G.L. Skolnik	1.30	871.00	Review pension plan disability provisions and respond to questions from D. Caruso and C. Herald regarding participant's claim that his 1099 should be changed to reflect that his distribution was due to disability

Total Hours 21.70

Total Services \$ 12,460.00

Invoice Total \$ 12,460.00

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	13.30	670.00	8,911.00
D.L. Hinshaw	2.10	550.00	1,155.00
G. Widmer	6.30	380.00	2,394.00
Total	21.70		\$ 12,460.00

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Invoice Summary

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter 401k Plan Administration
FaegreBD File 511089.000004

For professional services rendered and disbursements incurred through June 8, 2017

Services	1,607.00
Disbursements	<u>57.25</u>
Invoice Total	\$ 1,664.25

Due and Payable Upon Receipt
Thank You

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Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter 401k Plan Administration
FaegreBD File 511089.000004

For professional services rendered and disbursements incurred through June 8, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
05/04/17	G. Widmer	1.30	494.00	Revise and compile determination letter submission for pension plan
05/15/17	G. Widmer	0.30	114.00	Review Form 5310 regarding normal retirement age
05/24/17	G.L. Skolnik	0.20	134.00	Correspond with R. Fox of Transamerica, D. Caruso and B. Fletcher regarding annual fee disclosure notice
05/25/17	G.L. Skolnik	0.10	67.00	Correspond with R. Fox and C. Herald regarding annual fee disclosure notice and deadline to update participant addresses for notice mailing
05/25/17	G. Widmer	0.20	76.00	Review project status and prepare for conference call regarding ESI Pension Plan termination
05/30/17	G. Widmer	0.30	114.00	Identify current summary plan description and summaries of material modifications
05/31/17	G. Widmer	0.40	152.00	Analyze SPDs and assess whether summary of material modifications is required to communicate plan termination
05/31/17	G. Widmer	1.20	456.00	Analyze plan documents and draft 2017 Summary Plan Description
Total Hours		4.00		
Total Services			\$	1,607.00

Deborah J. Caruso, Chapter 7 Trustee of ITT Educational
Services, Inc.

June 22, 2017

Page 2

11

Faegre Baker Daniels LLP
Invoice 32036218

Disbursements

Description	Date	\$ Value	Quantity
Internal Copying/Printing		41.10	274
Postage		16.15	
Subtotal Summarized Disbursements			<u>57.25</u>

Total Disbursements \$ 57.25

Invoice Total \$ 1,664.25

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	0.30	670.00	201.00
G. Widmer	3.70	380.00	1,406.00
Total	4.00		\$ <u>1,607.00</u>

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Invoice Summary

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter DOL Investigations
FaegreBD File 511089.000005

For professional services rendered and disbursements incurred through June 22, 2017

Services	4,690.00
Invoice Total	\$ 4,690.00

Due and Payable Upon Receipt
Thank You

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Invoice Detail

Client Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter DOL Investigations
FaegreBD File 511089.000005 }

For professional services rendered and disbursements incurred through June 22, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
05/02/17	G.L. Skolnik	0.10	67.00	Correspond with DOL examiner S. Nguyen regarding additional documentation requested relating to trustee's retention of Katz, Sapper & Miller as benefits administrator
05/03/17	G.L. Skolnik	0.30	201.00	Correspond with S. Nguyen of DOL and follow up correspondence with D. Caruso and B. Fletcher regarding additional documentation requested by DOL; follow up correspondence with J. Hoard and S. Nguyen regarding DOL's request for additional documentation regarding service agreements
05/04/17	G.L. Skolnik	0.10	67.00	Review requested information received from Transamerica for DOL regarding missing participants
05/04/17	G.L. Skolnik	0.60	402.00	Correspond with B. Evans of Transamerica and B. Fletcher regarding DOL request for update on status of missing participants
05/04/17	G.L. Skolnik	0.10	67.00	Correspond with B. Evans of Transamerica to obtain additional information regarding status of missing participant search
05/04/17	G.L. Skolnik	0.30	201.00	Teleconference with S. Nguyen of DOL regarding requested service agreements; respond to additional correspondence and requests from S. Nguyen of DOL
05/04/17	G.L. Skolnik	0.40	268.00	Correspond with B. Fletcher and J. Hoard regarding response to DOL request for KSM service agreement for engagement letter

Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
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Page 2

Faegre Baker Daniels LLP
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Date	Name	Hours	\$ Value	Description
05/05/17	G.L. Skolnik	0.60	402.00	Teleconference with DOL examiner S. Nguyen regarding additional information needed by DOL in connection with pending investigations
05/05/17	G.L. Skolnik	0.10	67.00	Correspond with B. Fletcher and D. Caruso regarding DOL requests for additional information and documents
05/10/17	G.L. Skolnik	0.60	402.00	Respond to additional questions from DOL examiner S. Nguyen and provide her with copies of additional documents (service provider agreements)
05/12/17	G.L. Skolnik	0.80	536.00	Correspond with S. Nguyen and provide additional requested documents
05/16/17	G.L. Skolnik	0.50	335.00	Correspond with DOL examiner S. Nguyen to provide additional requested documents
05/18/17	G.L. Skolnik	0.30	201.00	Correspond with DOL investigator S. Nguyen regarding participant's inquiry about medical plan claims
05/18/17	G.L. Skolnik	0.10	67.00	Correspond with S. Nguyen of DOL regarding ERISA fidelity bonds
05/23/17	G.L. Skolnik	1.00	670.00	Telephone call with DOL examiner S. Nguyen regarding additional documentation and information requested by DOL in examination of pension plan and follow-up with D. Caruso and B. Fletcher regarding same; transmit additional requested documents to DOL examiner
05/24/17	G.L. Skolnik	1.10	737.00	Correspond with D. Caruso, B. Fletcher and S. Nguyen of DOL regarding additional records needed regarding pension plan trust account and transmit additional documents required by DOL
Total Hours		7.00		
Total Services			\$	4,690.00
Invoice Total			\$	4,690.00